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## 1. Building Acquisition and Construction (Function 4610 & 4620) or Land Acquisition (Function 4200) with General Fund monies. EXCEPTIONS: Lease-Purchase Agreements, Temporary or Portable Buildings (Expenditure Report).

No Function 4200 or 4600 totals found in fund 11

## 2.Check bond fund for a sinking fund (Expenditure Report).

**2. Bond Fund**

| | |
|---|---|
| Fund 30 (Revenue) | $1,332,438.17 |
| Fund 30 Totals (Expenditure) | $1,289,035.66 |
| Fund 41 (Revenue) | $520,465.00 |
| Fund 41 Totals (Expenditure) | $332,912.50 |

## 3. Superintendent's total compensation for Job Class 115 (School Personnel Report compared to Expenditure Report). Information should match Object Code to Object Code. Keep in mind that SPR round the totals.

**OCAS DETAILS** **SPR DETAILS**

**70 TEXAS**
**I061 TEXHOMA** **Enc: $0.00** **Warrants: $133,943.13**

| | | |
|---|---|---|
| 110 | Regular Certified Salaries | $104,500.00 |
| 213 | Health and Accident Insurance - Certified Personnel | $8,347.10 |
| 251 | Retirement - District-Paid - Certified Personnel | $20,008.28 |
| 116 | TRS Offset for Certified Staff | $1,087.75 |

| | | | |
|---|---|---|---|
| 400187: SCHROEDER, TOM | | | $133,943.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 110 | Base Salary | $104,500.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 213 | Fringe Hlth & Acc Ins-CP | $8,347.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 251 | Fringe Retirement-DP-CP | $20,008.00 |
| 115 Superintendent/Chief Executive Officer (CEO)/Head of Charter School | 116 | TRS Offset Credit | $1,088.00 |

## 4. Source 6200 must balance to zero. Does the district have Estopped Warrants or Lapsed Appropriations recorded in the revenue data?

**4. Resource 6200, 6130, 6140 - Fowarding Accounts**

| | |
|---|---|
| 6200 30 Capital Proj Funds | -$1,346.12 |
| 6200 41 SINKING FUND | $1,346.12 |

## 5. Compare fund transfer (Function 5200) to return of assets (Sources 5120-5190). (District Check Report).

**5. Fund transfer Comparison**

| | |
|---|---|
| Function 5200 Expenditure with Program 700 | Sources 5120-5190 Revenue with Program 700 |

Function 5200 Expenditure without Program 700 $3,050.00

Sources 5120-5190 Revenue without Program 700 $3,050.00

## 6. Check beginning fund balance for all funds (Source 6100) (Revenue Check Report).

All Total Balances have a Beginning balance

Does the FY25 Beginning Fund Balance match the FY24 Ending Fund Balance. This information is from the prior year's District Check Report compared to current year's revenue report.

| Fund Code | FY24 Revenue | FY24 Expenditure | Ending Fund Balance | FY25 Beginning Fund Balance (SOR 6110) | Difference |
|---|---|---|---|---|---|
| 11 | $2,954,486.21 | $2,784,936.73 | $169,549.48 | $169,549.48 | - |
| 21 | $233,601.15 | $153,807.29 | $79,793.86 | $79,793.86 | - |
| 22 | $159,663.46 | $88,728.02 | $70,935.44 | $70,935.44 | - |
| 31 | $141,346.12 | - | $141,346.12 | $141,346.12 | - |
| 32 | $1,176,053.35 | $134,854.52 | $1,041,198.83 | $1,041,173.83 | $25.00 |
| 33 | $150,000.00 | - | $150,000.00 | $150,000.00 | - |
| 41 | $601,215.94 | $493,972.50 | $107,243.44 | $107,243.44 | - |
| 60 | $530,606.35 | $314,588.19 | $216,018.16 | $216,018.16 | - |
| 86 | $9,938.07 | - | $9,938.07 | $9,938.07 | - |

## 7. Child Nutrition Comparison.

**A La Carte or Catering: If the district has revenue are there expenditures?**

Revenue 1720: $0.00

Expenditures Function 3110: $0.00

**Adult Meals: All districts should have expenditures for Adult Meals.**

Revenue 1730: $5,065.50

Expenditures Function 3155: $5,065.50

**Does the district have revenue and expenditures coded to Project 332, Program 700?**

Revenue: $0.00

Expenditures: $0.00

**Does the district have revenue and expenditures coded to Project 335, Program 700?**

Revenue: $0.00

Expenditures: $0.00

| Year | Fund Code | Project Code | Revenue | Expenditure | Difference |
|---|---|---|---|---|---|
| 2025 | 11 | 000 | $.00 | $4,674.06 | -$4,674.06 |
| 2025 | 22 | 000 | $29,743.44 | $17,718.24 | $12,025.20 |
| 2025 | 22 | 385 | $689.32 | $689.32 | $.00 |
| 2025 | 22 | 759 | $12,267.48 | $12,267.48 | $.00 |

| | | | | | |
|---|---|---|---|---|---|
| 2025 | 22 | 760 | $628.00 | $628.00 | $.00 |
| 2025 | 22 | 763 | $63,504.82 | $22,798.72 | $40,706.10 |
| 2025 | 22 | 764 | $18,165.54 | $18,165.54 | $.00 |

## 8. Impact Aid Expenditure and Revenue Comparison (Project Codes 591,592, and 593)

**Revenue**

| Project Code | Total Rev | Total Exp | Balance |
|---|---|---|---|
| 591 | $0.00 | $0.00 | - |
| 592 | $0.00 | $0.00 | - |
| 593 | $0.00 | $0.00 | - |

## 9. Indian Education Expenditures and Revenue Comparison (Project Codes 561,563, and 564)

| Project Code | Total Rev | Total Exp | Balance |
|---|---|---|---|
| 561 | $0.00 | $0.00 | - |
| 563 | $0.00 | $0.00 | - |
| 564 | $0.00 | $0.00 | - |

## 10. Career Tech Expenditures and Revenue Comparison (Project Codes 411 and 412)

| Project Code | Total Rev | Total Exp | Balance |
|---|---|---|---|
| 411 | $10,520.00 | $62,984.01 | ($52,464.01) |
| 412 | $13,000.00 | $4,669.47 | $8,330.53 |

## 11. State Aid Compairson

| Project Code | Source Code | State Aid Payments | OCAS Reporting Revenue | OCAS Reporting Expense | Difference |
|---|---|---|---|---|---|
| 000 NON-CATEGORICAL EXP | 3210 FNDTN & SAL INC AID | 998,986.98 | 998,986.98 | 0.00 | $998,986.98 |
| 317 DRIVER ED | 3440 DRIVER EDUCATION | 2,392.50 | 2,392.50 | 1,834.77 | $557.73 |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 3,880.62 | 3,880.62 | 0.00 | $24,471.88 |
| 318 REDBUD SCHOOL FUNDING ACT | 6110 CASH FORWARD | 0.00 | 20,591.26 | 0.00 | $0.00 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 1,673.04 | 1,673.04 | 1,679.64 | ($6.60) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 9,105.12 | 9,105.12 | 9,141.00 | ($35.88) |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 14,203.72 | 14,203.72 | 22,458.14 | $7,735.06 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 15,989.48 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 136,600.64 | 136,600.64 | 135,921.02 | $679.62 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 58,484.46 | 58,484.46 | 58,484.46 | $0.00 |
| 339 TOBACCO SETTLEMENT TRUST (TSET) | 3650 TOBACCO SETTLEMENENDOWMENT TRUST (TSET) | 0.00 | 15,000.00 | 0.00 | $15,000.00 |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 1,163.13 | 1,163.13 | 0.00 | $6,502.91 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 5,339.78 | 0.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 112,166.62 | 109,535.74 | $2,630.88 |
| 377 PAID MATERNITY LEAVE | 3437 Public School Paid Maternity Leave | 0.00 | 8,079.59 | 0.00 | $0.00 |
| 377 PAID MATERNITY LEAVE | 6110 CASH FORWARD | 0.00 | -8,079.59 | 0.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 689.32 | 689.32 | $0.00 |
| 388 ALTERNATIVE ED | 6110 CASH FORWARD | 0.00 | 3,505.19 | 0.00 | $3,505.19 |

**OCAS Compared To State Aid Allocation ( Year: 2024)**

| Project Code | Source Code | State Aid Payments | OCAS Reporting Revenue | OCAS Reporting Expense | Difference |
|---|---|---|---|---|---|
| 000 NON-CATEGORICAL EXP | 3210 FNDTN & SAL INC AID | 1,092,145.31 | 1,092,145.31 | 0.00 | $1,092,145.31 |
| 317 DRIVER ED | 3440 DRIVER EDUCATION | 2,557.50 | 2,557.50 | 2,843.46 | ($285.96) |
| 318 REDBUD SCHOOL FUNDING ACT | 3435 REDBUD SCHOOL FUNDING ACT | 20,591.26 | 20,591.26 | 0.00 | $20,591.26 |
| 331 ED. FLEX. CERT. | 3250 ED FLEX BEN ALLOW | 1,673.04 | 1,673.04 | 1,683.60 | ($10.56) |
| 332 ED FLEX NONCERT | 3250 ED FLEX BEN ALLOW | 9,105.12 | 9,105.12 | 9,166.20 | ($61.08) |
| 333 STATE TEXTBOOK | 3420 STATE TEXTBOOK | 15,301.44 | 15,301.44 | 3,613.97 | $15,989.48 |
| 333 STATE TEXTBOOK | 6110 CASH FORWARD | 0.00 | 4,302.01 | 0.00 | $0.00 |
| 334 ED FLEX BEN - CERT | 3250 ED FLEX BEN ALLOW | 151,845.50 | 151,845.50 | 151,845.50 | $0.00 |
| 335 ED FLEX BEN - NONCER | 3250 ED FLEX BEN ALLOW | 55,789.86 | 55,789.86 | 56,430.14 | ($640.28) |
| 361 ACE TECHNOLOGY | 3690 OTH MISC STATE REV | 1,423.40 | 1,423.40 | 0.00 | $5,339.78 |
| 361 ACE TECHNOLOGY | 6110 CASH FORWARD | 0.00 | 3,916.38 | 0.00 | $0.00 |
| 376 SCHOOL RESOURCE OFFICER PROGRAM | 3436 School Resource Officer Program | 0.00 | 71,663.00 | 71,663.00 | $0.00 |
| 385 CHILD NUTR PROGRAM | 3720 STATE MATCHING | 0.00 | 854.34 | 902.77 | $0.00 |
| 385 CHILD NUTR PROGRAM | 6110 CASH FORWARD | 0.00 | 48.43 | 0.00 | $0.00 |
| 388 ALTERNATIVE ED | 6110 CASH FORWARD | 0.00 | 3,505.19 | 0.00 | $3,505.19 |

## 12. Maintenance of Effort

**Special Education MOE:** **Met**

| % CHG IN EXPEND | % CHG IN PER CAP |
|---|---|
| 2.87 | 46.18 |

For details pull the District Maintenance of Effort Special Ed report from the District Reports tab.

## 13. Administrative Cost

### Summary

| | | | | | |
|---|---|---|---|---|---|
| ADA: | 182.98 | **Percentage:** | **4.53%** | **Amount Exceeded:** | **0.00** |
| **Expenditures:** | 4,773,799.81 | **Admin Cost:** | **216,266.00** | | |

For details pull the Administrative Cost Details report from the District Reports tab.

## 14. Excess Cost

Elementary: Met

Secondary: Met

For details pull the Excess Cost report from the District Reports tab.